

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 98-0163P

Sales Tax

For The Periods Ending 09/30/97 and 10/31/97

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ISSUE(S)

I. **Tax Administration** – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer began filing ST103's in 1996 when it started business. For September 1997 and October 1997, it was assessed a late filing penalty and the department issued liabilities 97-0159361 and 97-0159358. Taxpayer protests the penalties assessed.

Taxpayer states the late payment was simply an oversight because of unusually high employee turnover and he will take all tax payments directly to the post office. Taxpayer further states it takes the necessity and duty of paying taxes very seriously as shown on its payment history. Further it was never its intention to make untimely payments. Taxpayer requests the waiver of penalties as the delinquencies were caused by an innocent mistake and that they have taken corrective action.

A review of the taxpayer's payment history indicates it had no prior late payments, however taxpayer was aware of its responsibility to make payments timely.

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DISCUSSION

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Taxpayer states the late payments were simply an oversight because of unusually high employee turnover and taxpayer will take all tax payments directly to the post office.

An oversight in the payment of taxes is not considered reasonable cause. Taxpayer should have procedures in effect to assure tax payments are timely made.

The department finds that the penalty is proper.

FINDING

Taxpayer's protest is denied.